



SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

300 E. BROAD ST., SUITE 100 • COLUMBUS, OHIO 43215-3746

614-222-5853 • Toll-Free 800-878-5853 • www.ohsers.org

ROLLOVER DISTRIBUTION/TRUSTEE-TO-TRUSTEE TRANSFER TO SERS

School Employees Retirement System (SERS) is a defined benefit governmental plan as defined in section 414(d) of the Internal Revenue Code and a qualified plan under section 401(a) of the Internal Revenue Code.

If you are a member or a surviving spouse of a member, and eligible to receive funds as an eligible rollover distribution or purchase permissive service credit with a trustee-to-trustee transfer, you may use such funds to buy back previously refunded service credit or purchase other allowable service credit with SERS.

An "eligible rollover distribution" includes funds from: an employer plan qualified under Section 401(a) of the Internal Revenue Code including a 401(k) plan, a Section 403(a) annuity plan, a Section 403(b) tax-sheltered annuity, a Section 457(b) deferred compensation plan, or a traditional IRA. A traditional IRA does not include a Roth or SIMPLE IRA or a Coverdell Education Savings Account.

SERS can accept trustee-to-trustee transfers from 457(b) deferred compensation plans, 403(b) annuity plans, and 401(k) plans.

You may rollover or transfer only the amount necessary to purchase the service credit for which you are eligible. SERS will account for the rolled-over or transferred amounts as tax-deferred funds to the extent allowed by federal tax law.

Additional information on purchasing service credit may be obtained by contacting the SERS office, or through the SERS web site.

Complete the following form and send it and a check for the appropriate amount to SERS. The check must be your personal check or a check from the custodian/trustee made payable to the School Employees Retirement System. SERS does not accept bank wires or electronic transfers of rollover distributions. Your Social Security number should be included on the check.

ROLLOVER DISTRIBUTION/TRUSTEE-TO-TRUSTEE TRANSFER APPLICATION

A. PERSONAL INFORMATION

Member ID: _____

Member Name: _____
FIRST MIDDLE (MAIDEN) LAST

Date of Birth: _____ E-Mail Address: _____
MONTH/DAY/YEAR

Address: _____
STREET OR ROUTE NUMBER OR P.O. BOX

CITY STATE ZIP

Daytime telephone number:(_____) _____
AREA CODE

B. ROLLOVER/TRANSFER REQUEST

I request that SERS accept my eligible rollover distribution/trustee-to-trustee transfer to purchase my qualified service in the amount of \$ _____.

I certify that:

- 1. If this amount is an eligible rollover distribution and, if this rollover is not being made directly from an eligible retirement plan, I am making this rollover to SERS no later than 60 days after the funds were distributed, or I received a waiver of the 60 day requirement from the Internal Revenue Service; and,
- 2. SERS makes no representation as to the current or future tax status of the amounts being received, and that I am responsible for any and all tax liability.

Your signature: _____
DO NOT PRINT

Date: _____

C. CUSTODIAN/TRUSTEE CERTIFICATION

This section must be completed by the plan which will be making the eligible rollover distribution or trustee-to-trustee transfer.

Custodian/trustee name: _____

Custodian/trustee address: _____

Plan contact name: _____

Plan contact telephone number: _____

Your account number: _____

Amount of the taxable funds rolled over to SERS: _____

Amount of the after-tax funds rolled over to SERS: _____

As the Custodian/Trustee, I certify that the amount(s) described above is:

- An eligible rollover distribution
- A direct trustee-to-trustee transfer

and the rollover/transfer is being made from, or the amount distributed to the individual was paid from (mark all that apply):

- An IRC Section 401(a) qualified employer plan
- An IRC Section 403(a) annuity plan
- An IRC Section 403(b) tax-sheltered program
- An IRC Section 408 IRA
- An IRC Section 457 governmental deferred compensation program

Custodian/trustee signature _____
DO NOT PRINT OR TYPE NAME

Date: _____